IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 16TH JULY 2007 / 25TH ASHADHA 1929

WP(C).No. 21552 of 2007(N)

PETITIONER:

PARAGON STEELS PVT. LTD.,
UNIT II, 336/2, KANJIKODE, PALAKKAD-678 621,
REPRESENTED BY ITS ACCOUNTS MANAGER, SHAJI MATHEW.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

----

1. **DEPUTY COMMISSIONER,**
   COMMERCIAL TAXES, PALAKKAD.

2. **INTELLIGENCE OFFICER,**
   SQUAD NO.IV, COMMERCIAL TAXES, PALAKKAD.

BY GOVT. PLEADER SRI. MATHEW GEORGE VADAKKEL (TAXES)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 16/07/2007 ALONG WITH WPC.NO.21553 OF 2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NOS. 21552 & 21553/2007

JUDGMENT

W.P.(C) No.21552/2007:

The petitioner challenges Ext.P1 notice and Ext.P3 order of penalty passed by the 2nd respondent under Section 45A of the K.G.S.T. Act. Though the petitioner has got a right of revision, it justifies the frog leap made to this Court, on the ground that the order has been passed in gross violation of the principles of natural justice. But, I think the same is a good ground in revision also. Since the petitioner has got a right of revision against Ext.P3, I think it is not proper for this Court to entertain this writ petition under Article 226 of the Constitution of India. Accordingly, the writ petition is dismissed without prejudice to the contentions of the petitioner.

W.P.(C) No.21553/2007:

2. The petitioner herein also challenges Ext.P1 notice and Ext.P3 order of penalty imposed on it under Section 45A of the K.G.S.T. Act. According to the petitioner, the penalty order has been

passed in violation of the principles of natural justice. Since the petitioner has got a right of revision and as the revisional authority is competent to go into all its grievances raised in this writ petition, it is unnecessary for this Court to entertain this petition filed under Article 226 of the Constitution of India. Accordingly, this writ petition is also dismissed without prejudice to the contentions of the petitioner.

16th July, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/